AMENDMENTS TO THE CLAIMS:

The below listing of claims will replace all prior versions and listings of claims in the application:

LISTING OF CLAIMS:

1. (Currently amended) A seat back for a wheelchair, the seat back having a width and length, comprising:

a central longitudinally extending layer of flexible <u>cushion</u> material generally coinciding in area with the <u>extending the width and length of the seat back</u> spinal area of the back of an individual when seated in <u>of</u> the wheelchair;

a first relatively inflexible panel attached to the right side of the layer of flexible cushion material; and

a second relatively inflexible panel attached to the left side of the layer of flexible <u>cushion</u> material;

the seat back being affixed to a collapsible wheelchair frame, and serving as a primary support for the back when a user is seated in the wheelchair;

wherein a space separates the first and second relatively inflexible panels, with the flexible cushion material extending across the space to provide cushioning to the back, and allowing the seat back to fold in between the first and second relatively inflexible panels, the seat back providing lateral thoracic support and fostering spinal correction.

whereby the seat back may be folded about the layer of flexible material.

2. (Previously presented) The seat back of claim 1, wherein the layer of flexible material is comprised of foam padding.

- 3. (Previously presented) The seat back of claim 2, further comprising a covering which encompasses the layer of flexible material.
- 4. (Previously presented) The seat back of claim 2, wherein the first and second relatively inflexible panels are enclosed within the foam padding.
- 5. (Previously presented) The seat back of claim 4, wherein the foam padding and the first and second relatively inflexible panels are attached by glue.
- 6. (Previously presented) The seat back of claim 1, further comprising at least one fastener attached to each of the right side and left side of the seat back configured to flexibly attach the seat back to a wheelchair.
- 7. (Previously presented) The seat back of claim 6, wherein the at least one fastener comprises a panel of fabric.
- 8. (Currently amended) The seat back of claim 1, wherein the first relatively inflexible panel and the second inflexible panel are sculpted to form a flexible cut out in the flexible panel that is contoured to promote posture correction.
 - 9. (Currently amended) A <u>collapsible</u> wheelchair for a person comprising: a right side frame;
 - a left side frame;
- a flexible, <u>foldable</u> seat back connected between the side frames having a right side, a left side and a central portion;
- a relatively inflexible right panel within the right side of the seat back configured to support a persons back; and

a relatively inflexible left panel within the left side of the seat back configured to support a person's back; and

at least one sheet of flexible cushion material generally extending the length of the seat back;

the wheelchair seat back being interconnected with a collapsible wheelchair seat;

whereby wherein a foldable seam is formed in the central portion of the flexible seat back between the left and right relatively inflexible panels allowing the collapsible wheelchair seat back to be folded, and wherein the collapsible seat and the foldable seat back allow the wheelchair to collapse.

- 10. (Previously presented) The wheelchair of claim 9, wherein the flexible seat back is connected between the two side frames by at least one fastener on each of the right side and the left side which permit angular movement of the seat back relative to the two side frames.
- 11. (Currently amended) The wheelchair of claim 9, wherein at least one fastener on each of the right side and the left side comprises a panel of fabric attached to the seat back and bolted to the two side frames.
- 12. (Withdrawn) The wheelchair of claim 9, further comprising:
 an adjustable strap attached to each of the side frames configured to support the flexible seat back.
- 13. (Withdrawn) The wheelchair of claim 12, wherein the adjustable strap is configured to support the seat back in a variety of reclining positions.

- 14. (Previously presented) The wheelchair of claim 9, wherein the relatively inflexible right panel and the relatively inflexible left panel are configured to form a flexible area in the seat back corresponding to an area of spinal deformity in a person's back.
 - 15. (Withdrawn) A wheelchair comprising: a right side frame;

a left side frame;

a seat back flexibly connected between the left and right side frames having a right supporting panel, a left supporting panel and a central seam connecting the left and right supporting panels; and

a strap connected to each side frame and configured to hold the seat back in a reclining position.

- 16. (Withdrawn) The wheelchair of claim 15, wherein the seat back is configured to be folded about the central seam.
- 17. (Withdrawn) The wheelchair of claim 16, wherein the strap includes adjusting mechanisms which allow the seat back to be configured in a variety of reclining positions.
- 18. (Withdrawn) The wheelchair of claim 17, wherein the seat back is flexibly connected to the left side frame by a first attachment which allows both the reclining and the folding of the seat back; and

wherein the seat back is flexibly connected to the right side frame by a second attachment which allows both the reclining and the folding of the seat back.

- 19. (Withdrawn) The wheelchair of claim 15, wherein the seat back further comprises a foam padding which covers the right supporting panel and the left supporting panel and forms the central seam.
- 20. (Withdrawn) A kit for converting a folding, wheelchair having a right side frame, a left side frame, a seat portion and a non-reclining back support portion, into a folding, reclining wheelchair with a reclining back support portion, comprising:

a folding seat back having at least two supportive panels joined by a flexible seam;

at least one fastener configured to flexibly fasten the folding back support to the right side frame; and

at least one fastener configured to flexibly fasten the folding back support to the left side frame;

an adjustable length strap configured to loop around each side frame and hold the folding seat back in various reclining positions by adjusting the length of the strap.

21. (New) A collapsible wheelchair comprising: a right side frame and a left side frame;

a flexible, foldable seat back connected between the side frames having a right side, a left side and a central portion;

the seat back comprising a relatively inflexible right panel on the right side of the seat back, a relatively inflexible left panel on the left side of the seat back, a first sheet of flexible cushion material generally extending the width and length of the seat back, and a second sheet of flexible cushion material generally extending the length of the seat back;

the first sheet of cushion material extending across one face of the right and left inflexible panels, and the second sheet of cushion material extending across an opposite face of the right and left inflexible panels;

the cushion material being enclosed within a seat back cover;

the wheelchair seat back being interconnected with a collapsible wheelchair seat;

wherein a space is formed in between the right and left panels, allowing the wheelchair seat back to be folded, the inflexible members providing support for a person's back when the seat back is unfolded, the seat back providing lateral thoracic support and fostering spinal correction.

22. (new) A collapsible wheelchair as defined in claim 21, wherein the seat back is reclinable.